

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Gary Community School Corp (4690)

Gary Community School Corp (4690)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$56,963,916	\$50,186,069	\$41,458,766	\$36,184,968	-11%	-13%
Group Health Insurance (222)	\$13,169,534	\$11,749,503	\$9,181,690	\$7,794,418	-12%	-15%
Equipment (730)	\$1,101,281	\$2,688,068	\$578,462	\$3,696,072	35%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,462,466	\$3,048,698	\$1,670,600	\$3,542,485	1%	112%
Noncertified Salaries (120)	\$5,238,760	\$4,812,777	\$3,834,936	\$3,392,308	-10%	-12%
Social Security-Certified Employee Retirement (212)	\$4,294,488	\$3,858,854	\$3,175,956	\$2,737,065	-11%	-14%
Other Purchased Professional and Technical Services (319)	\$1,852,966	\$3,035,117	\$2,864,657	\$2,083,331	3%	-27%
Terminal Leave (125)	\$0	\$0	\$689,496	\$1,191,959	N/A	73%
Public Employees Retirement Fund (214)	\$568,700	\$578,435	\$368,192	\$695,306	5%	89%
Social Security-Noncertified Employee Retirement (211)	\$445,895	\$407,131	\$325,544	\$310,385	-9%	-5%
Workers Compensation Insurance (225)	\$437,864	\$385,782	\$318,613	\$278,771	-11%	-13%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,176,519	\$362,022	\$139,077	\$247,620	-32%	78%
Travel (580)	\$237,981	\$211,572	\$129,513	\$212,420	-3%	64%
Other General Supplies (615, 660 to 689)	\$477,944	\$477,224	\$204,933	\$207,070	-19%	1%
Unemployment compensation (230)	\$311,688	\$275,432	\$227,676	\$199,144	-11%	-13%
Pre-2008 object code - temporary salaries (header) (130)	\$55,262	\$58,308	\$253,492	\$95,697	15%	-62%
Group Life Insurance (221)	\$115,938	\$103,768	\$90,081	\$78,083	-9%	-13%
Telephone (531)	\$247,507	\$221,991	\$86,080	\$68,620	-27%	-20%
Transfer Tuition to Other School Corporations Outside the State (562)	\$0	\$0	\$0	\$52,214	N/A	N/A
Operational Supplies (611)	\$603,977	\$689,417	\$149,413	\$35,475	-51%	-76%
Licensed Employees Temporary Salaries (135)	\$69,563	\$101,627	\$18,214	\$24,870	-23%	37%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$56,709	\$45,033	\$23,802	\$16,616	-26%	-30%
Library Books (640)	\$107,649	\$59,306	\$12,709	\$8,754	-47%	-31%
Food Purchases (614)	\$4,906	\$1,371	\$3,135	\$7,990	13%	155%
Dues and Fees (810)	\$9,997	\$43,607	\$5,895	\$7,298	-8%	24%
Other Purchased Services (593)	\$0	\$0	\$0	\$2,999	N/A	N/A
Overtime Salaries (140)	\$26,253	\$16,161	\$778	\$450	-64%	-42%
Transfer Tuition to Educational Service Agencies Outside the State (565)	\$0	\$96,712	\$17,177	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$1,807,137	\$542,471	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$5,955	\$3,728	\$7,224	\$0	-100%	-100%
Telecommunications Equipment (745)	\$82,333	\$125,565	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$13,798	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$220	\$0	\$225	\$0	-100%	-100%
Textbooks (630)	\$542,542	\$2,303,767	\$62,999	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$32,407	\$0	-\$29,946	\$0	-100%	N/A

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Gary Community School Corp (4690)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Advertising (540)	\$1,500	\$1,650	\$0	\$0	-100%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$102,691	\$79,418	-\$48,741	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$290	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$75,000	\$0	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$8,151	\$8,461	\$5,119	\$0	-100%	-100%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,422	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$93,712,212	\$86,579,043	\$65,825,766	\$63,172,384	-9%	-4%
Student Instructional Support						
Certified Salaries (110)	\$8,634,338	\$8,486,960	\$6,395,181	\$6,121,394	-8%	-4%
Noncertified Salaries (120)	\$2,332,309	\$2,414,176	\$1,974,690	\$1,686,155	-8%	-15%
Group Health Insurance (222)	\$2,613,205	\$2,525,041	\$1,923,382	\$1,577,952	-12%	-18%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$469,225	\$456,774	\$242,770	\$561,961	5%	131%
Social Security-Certified Employee Retirement (212)	\$645,136	\$646,709	\$491,905	\$463,615	-8%	-6%
Public Employees Retirement Fund (214)	\$252,747	\$273,730	\$166,149	\$362,646	9%	118%
Miscellaneous Objects (876 to 899)	\$447,143	\$239,738	\$177,514	\$215,190	-17%	21%
Social Security-Noncertified Employee Retirement (211)	\$175,690	\$173,735	\$141,116	\$123,987	-8%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$81,716	\$77,598	\$57,697	\$60,504	-7%	5%
Other General Supplies (615, 660 to 689)	\$11,030	\$94,676	\$14,804	\$55,149	50%	273%
Workers Compensation Insurance (225)	\$76,316	\$75,423	\$57,774	\$54,506	-8%	-6%
Unemployment compensation (230)	\$54,671	\$53,840	\$41,281	\$38,934	-8%	-6%
Group Life Insurance (221)	\$27,319	\$27,721	\$22,572	\$19,450	-8%	-14%
Other Purchased Professional and Technical Services (319)	\$33,948	\$24,074	\$52,937	\$7,595	-31%	-86%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$5,000	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$7,643	\$4,188	\$6,240	\$3,686	-17%	-41%
Travel (580)	\$1,764	\$9,408	\$4,184	\$3,562	19%	-15%
Operational Supplies (611)	\$268,800	\$201,614	\$34,284	\$2,368	-69%	-93%
Food Purchases (614)	\$39	\$0	\$0	\$486	87%	N/A
Telephone (531)	\$2,529	\$2,628	\$1,138	\$266	-43%	-77%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$0	\$200	N/A	N/A
Equipment (730)	\$43,660	\$25,596	\$0	\$0	-100%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$4,525	\$5,463	-\$3,277	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$0	\$377	\$0	\$0	N/A	N/A
Seldom or Non-Recurring Purchases (873)	\$5,742	\$0	\$2,435	\$0	-100%	-100%
Overtime Salaries (140)	\$2,736	\$1,328	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$16,192,230	\$15,820,796	\$11,804,776	\$11,364,607	-8%	-4%

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Overhead and Operational						
Noncertified Salaries (120)	\$10,933,705	\$10,021,550	\$8,547,489	\$7,615,727	-9%	-11%
Purchased Services; Student Transportation Services (510)	\$7,434,611	\$11,825,741	\$5,791,964	\$4,263,148	-13%	-26%
Group Health Insurance (222)	\$1,368,040	\$1,357,519	\$3,310,946	\$2,133,133	12%	-36%
Public Employees Retirement Fund (214)	\$1,102,214	\$1,123,342	\$737,489	\$1,341,408	5%	82%
Certified Salaries (110)	\$2,037,631	\$1,652,837	\$1,342,425	\$1,139,420	-14%	-15%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$3,138,423	\$2,951,966	\$758,796	\$1,108,958	-23%	46%
Other Purchased Professional and Technical Services (319)	\$3,293,808	\$4,092,285	\$3,624,864	\$828,333	-29%	-77%
Social Security-Noncertified Employee Retirement (211)	\$788,574	\$744,813	\$651,254	\$553,731	-8%	-15%
Heating and Cooling for Buildings - Electricity (621)	\$2,518,754	\$2,740,273	\$2,329,868	\$524,821	-32%	-77%
Other Employee Benefits (241 to 290)	\$699,462	\$628,858	\$590,822	\$507,770	-8%	-14%
Utility Services Water and Sewage (411)	\$946,320	\$875,576	\$775,122	\$448,323	-17%	-42%
Heating and Cooling for Buildings - Gas (622)	\$1,380,654	\$1,030,910	\$1,015,916	\$348,075	-29%	-66%
Miscellaneous Objects (876 to 899)	\$661,024	\$131,631	\$156,508	\$240,248	-22%	54%
Overtime Salaries (140)	\$279,963	\$315,365	\$131,957	\$175,655	-11%	33%
Telephone (531)	\$497,697	\$376,818	\$110,637	\$167,772	-24%	52%
Terminal Leave (125)	\$0	\$0	\$201,732	\$135,635	N/A	-33%
Social Security-Certified Employee Retirement (212)	\$216,509	\$177,507	\$138,146	\$129,559	-12%	-6%
Operational Supplies (611)	\$579,583	\$374,875	\$112,595	\$122,839	-32%	9%
Gasoline and Lubricants (613)	\$163,370	\$215,447	\$189,772	\$94,624	-13%	-50%
Utility Services Removal of Refuse and Garbage (412)	\$118,858	\$119,541	\$103,114	\$85,843	-8%	-17%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$41,516	\$75,486	\$18,281	\$67,640	13%	270%
Judgments Against the School Corporation (820)	\$0	\$0	\$83,403	\$63,600	N/A	-24%
Travel (580)	\$289,060	\$424,171	\$618,742	\$63,228	-32%	-90%
Workers Compensation Insurance (225)	\$93,075	\$84,377	\$70,433	\$61,095	-10%	-13%
Equipment (730)	\$254,174	\$208,771	\$7,333	\$55,736	-32%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$28,410	\$32,242	\$16,972	\$53,816	17%	217%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$68,922	\$59,530	\$44,689	\$44,177	-11%	-1%
Unemployment compensation (230)	\$66,483	\$60,282	\$50,364	\$43,640	-10%	-13%
Purchased Property Services; Repairs and Maintenance Services (430)	\$399,093	\$368,609	\$348,471	\$39,581	-44%	-89%
Postage and Postage Machine Rental (532)	\$34,337	\$41,027	\$29,200	\$19,605	-13%	-33%
Dues and Fees (810)	\$10,891	\$6,006	\$8,500	\$13,145	5%	55%
Group Life Insurance (221)	\$21,734	\$19,774	\$15,659	\$13,090	-12%	-16%
Printing and Binding (550)	\$41,682	\$37,290	\$16,047	\$12,962	-25%	-19%
Pre-2008 object code - temporary salaries (header) (130)	\$2,070	\$5,896	\$5,511	\$10,534	50%	91%

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Nonlicensed Employees Temporary Salaries (136)	\$63,771	\$92,211	\$198,541	\$9,421	-38%	-95%
Tires and Repairs (612)	\$9,283	\$2,928	\$3,309	\$6,151	-10%	86%
Other General Supplies (615, 660 to 689)	-\$147,655	-\$86,486	\$15,441	\$4,127	N/A	-73%
Advertising (540)	\$8,496	\$10,256	\$2,382	\$246	-59%	-90%
Other Purchased Services (593)	\$137	\$6	\$0	\$0	-100%	N/A
Official Bond Premiums (525)	\$927,051	\$44,698	\$0	\$0	-100%	N/A
Food Purchases (614)	\$142,984	\$82,055	\$1,841	\$0	-100%	-100%
Bank Service Charges (871)	\$6,034	\$9,268	\$1,915	\$0	-100%	-100%
Vehicles (731)	\$43,799	\$0	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$21,339	\$6,741	\$7,045	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$72,881	\$129,344	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$233,356	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$4,710	\$2,419	\$220	\$0	-100%	-100%
Overhead and Operational Total	\$40,896,830	\$42,473,754	\$32,185,713	\$22,546,814	-14%	-30%
Nonoperational						
Redemption of Principal (831)	\$4,146,143	\$4,593,550	\$3,275,185	\$3,817,099	-2%	17%
Interest on Bonds or Notes (832)	\$1,994,818	\$2,138,801	\$1,634,021	\$2,848,732	9%	74%
Noncertified Salaries (120)	\$2,376,366	\$2,410,111	\$1,754,947	\$1,450,927	-12%	-17%
Purchased Property Services; Construction Services (450)	\$1,923,390	\$1,301,399	\$671,914	\$612,780	-25%	-9%
Group Health Insurance (222)	\$521,268	\$613,165	\$329,872	\$299,542	-13%	-9%
Public Employees Retirement Fund (214)	\$151,072	\$154,437	\$107,887	\$192,459	6%	78%
Social Security-Noncertified Employee Retirement (211)	\$191,032	\$191,458	\$137,315	\$113,198	-12%	-18%
Overtime Salaries (140)	\$143,683	\$121,212	\$68,145	\$45,758	-25%	-33%
Certified Salaries (110)	\$33,743	\$30,174	\$2,920	\$18,658	-14%	> 500%
Workers Compensation Insurance (225)	\$17,429	\$18,042	\$12,459	\$10,233	-12%	-18%
Unemployment compensation (230)	\$12,450	\$12,884	\$8,900	\$7,309	-12%	-18%
Equipment (730)	\$4,593	\$4,191	\$0	\$5,010	2%	N/A
Other General Supplies (615, 660 to 689)	\$14,751	\$15,521	\$3,315	\$4,195	-27%	27%
Travel (580)	\$25,684	\$27,955	\$19,418	\$3,121	-41%	-84%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,679	\$3,450	\$1,037	\$1,976	-23%	91%
Social Security-Certified Employee Retirement (212)	\$3,572	\$4,101	\$1,918	\$1,902	-15%	-1%
Bank Service Charges (871)	\$0	\$0	\$600	\$750	N/A	25%
Group Life Insurance (221)	\$832	\$882	\$664	\$531	-11%	-20%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$24	\$77	\$98	\$129	53%	32%
Other Purchased Professional and Technical Services (319)	\$22,353	\$38,754	\$955	\$98	-74%	-90%

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Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$5,903	\$4,798	-\$2,820	\$0	-100%	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$878	\$0	\$0	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$12,800	\$0	N/A	-100%
Purchased Property Services; Rentals (440)	\$5,132	\$0	\$0	\$0	-100%	N/A
Operational Supplies (611)	\$343	\$2,734	\$442	\$0	-100%	-100%
Other Purchased Services (593)	\$0	\$0	\$11,139	\$0	N/A	-100%
Nonoperational Total	\$11,600,259	\$11,688,572	\$8,053,130	\$9,434,405	-5%	17%
Grand Total	\$162,401,532	\$156,562,165	\$117,869,385	\$106,518,210	-10%	-10%